



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

19 Golden Valley 0549 Ryegate K-12 Schools

0407 Ryegate K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	671,556.00	670,143.00	0.00	1,413.00	0.00	0.00
221X Improvement of Instruction Services	4,225.00	4,225.00	0.00	0.00	0.00	0.00
222X Educational Media Services	4,153.00	4,153.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,241.00	114,241.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,989.00	2,989.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,386.00	8,273.00	40,113.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	200,456.00	186,682.00	0.00	13,774.00	0.00	0.00
27XX Student Transportation Services	121,165.00	78,665.00	0.00	42,500.00	0.00	0.00
31XX Food Services	65,218.00	65,218.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,939.00	16,939.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,217.00	30,217.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,863.00	0.00	0.00	1,863.00	0.00	0.00
Totals	1,281,408.00	1,181,745.00	40,113.00	59,550.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,281,408.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0407 Ryegate K-12 Schools	Indirect/Direct	40,113.00 / 1,181,745.00		3.39%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0407 Ryegate K-12 Schools	0.0311	0.0325	0.0330	0.0341	3.39%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0407 Ryegate K-12 Schools	0.0374	0.0325	0.0330	0.0341	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0407 Ryegate K-12 Schools	0.0374	0.0325	0.0330	0.0341	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0407 Ryegate K-12 Schools				3.25%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0549 Ryegate K-12 Schools	Your Preliminary Rate by School System (SS) is:	3.25%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

19 Golden Valley 0552 Lavina K-12 Schools

0411 Lavina K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	766,961.80	766,961.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,882.02	17,882.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,639.00	6,639.00	0.00	0.00	0.00	0.00
222X Educational Media Services	23,819.79	23,819.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,348.93	47,958.93	0.00	8,390.00	0.00	0.00
24XX Support Services - School Administration	97,747.03	97,747.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,588.69	11,206.11	42,382.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	126,864.23	103,864.23	0.00	23,000.00	0.00	0.00
27XX Student Transportation Services	148,589.18	94,289.18	0.00	54,300.00	0.00	0.00
31XX Food Services	78,219.71	78,219.71	0.00	0.00	0.00	0.00
33XX Community Services	5,689.78	5,689.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	62,379.37	62,379.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,148.35	0.00	0.00	4,148.35	0.00	0.00
Totals	1,448,877.88	1,316,656.95	42,382.58	89,838.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,448,877.88					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0411 Lavina K-12 Schools	Indirect/Direct	42,382.58 / 1,316,656.95		3.22%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0411 Lavina K-12 Schools	0.0354	0.0380	0.0358	0.0344	3.22%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0411 Lavina K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0411 Lavina K-12 Schools	0.0354	0.0380	0.0358	0.0344	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0411 Lavina K-12 Schools				3.34%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0552 Lavina K-12 Schools	Your Preliminary Rate by School System (SS) is:	3.34%	
	This same rate is applied to both EL and HS in the same SS		

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